State of Kansas
City

2026

CERTIFICATE

To the Clerk of Rice County, State of Kansas
We, the undersigned, officers of
City of Sterling
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	1,444,747	310,392	✓
Debt Service	10-113	8			
Library	12-1220	8	81,907	68,266	✓
Consolidated Street		9	2,161,194	195,083	✓
Cemetery		9	130,428	100,214	✓
Ambulance & Fire Equip.		10	255,004	83,343	✓
		10			
Special Highway		11			
Medical Services		11	68,491		
Special Parks		12	15,429		
Water		12	773,682		
Sewer		13	674,406		
Electric		13	4,188,750		
Community Cemetery		14	297,884		
Totals		xxxxxx	10,091,922	757,299	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			
RNR Hearing Notice					
Neighborhood Revitalization		16			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	39.660
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Date Attested: _____, 2025

County Clerk

Commissioner

Commissioner

Commissioner

Commissioner

Mayor

ATTESTED 9.2.2025

City Clerk

Governing Body

CITY OF STERLING Seal KANSAS

State of Kansas
City

City of Sterling

2026

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	285,534	39,414	645	92	5,904	233
Debt Service						
Library	66,625	9,196	151	22	1,378	54
Consolidated Street	190,356	26,275	430	62	3,936	155
Cemetery	80,469	11,107	182	26	1,664	66
Ambulance & Fire Equi	81,334	11,227	184	26	1,682	66
TOTAL	704,318	97,219	1,592	228	14,564	574

County Treas Motor Vehicle Estimate 97,219

County Treas Recreational Vehicle Estimate 1,592

County Treas 16/20M Vehicle Estimate 228

County Treas Commercial Vehicle Tax Estimate 14,564

County Treas Watercraft Tax Estimate 574

Motor Vehicle Factor 0.13803

Recreational Vehicle Factor 0.00226

16/20 Vehicle Factor 0.00032

Commercial Vehicle Factor 0.02068

Watercraft Factor 0.00082

City of Sterling 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Electric	General	95,000	67,928	75,000	K.S.A.12-825d
Water	General	-	24,000	32,000	K.S.A.12-825d
Sewer	General	-	17,000	-	K.S.A.12-825d
	Totals	95,000	108,928	107,000	
	Adjustments*				
	Adjusted Totals	95,000	108,928	107,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

State of Kansas
City

City of Sterling

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2020 - Water	2/20/2020	10/1/2040	2.93	395,000	360,000	4/1,10/1	10/1	8,944	15,000	8,344	15,000
Series 2020 - Electric	2/20/2020	10/1/2040	2.93	570,000	530,000	4/1,10/1	10/1	13,256	25,000	12,256	25,000
Series 2020 - Street	2/20/2020	10/1/2040	2.93	310,000	235,000	4/1,10/1	10/1	6,850	30,000	5,650	30,000
Series 2020 - Sewer	2/20/2020	10/1/2040	2.93	175,000	160,000	4/1,10/1	10/1	4,063	5,000	3,863	10,000
Series A, 2024 - General Fund	10/24/2024	10/1/2044	5.25	410,000	410,000	4/1,10/1	10/1	18,595	15,000	21,131	15,000
GO Temp Series 2025 Water	5/15/2025	10/1/2028	4.20	1,690,000	0	4/1,10/1				97,795	
GO Temp Series 2025 Sewer	5/15/2025	10/1/2028	4.20	1,390,000	0	4/1,10/1				80,435	
GO Temp Series 2025 Electrica	5/15/2025	10/1/2028	4.20	1,230,000	0	4/1,10/1				71,176	
GO Temp Series 2025 Street	5/15/2025	10/1/2025	4.20	465,000	0	4/1,10/1				26,908	
Total G.O. Bonds					**1,695,000**			**51,708**	**90,000**	**327,558**	**95,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Sewer Revolving Loan	3/1/2010	9/1/2029	2.79	1,220,348	432,271	3/1,9/1	3/1,9/1	8,838	69,035	7,073	70,974
Total Other					**432,271**			**8,838**	**69,035**	**7,073**	**70,974**
Total Indebtedness					**2,127,271**			**60,546**	**159,035**	**334,631**	**165,974**

State of Kansas
City

City of Sterling 2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
Street Sweeper	4/16/2021	4/16/2026	2.68	60,400	25,041	12,983	12,983
2024 Grasshopper Rding Mower	4/5/2024	4/5/2027	6.69	13,157	13,157	5,865	4,986
2025 Grasshopper Riding Mower	3/20/2025	2/20/2028	6.16	8,432	8,432	2,571	3,086
2011 CASE Skid Steer	2/3/2025	2/5/2028	0.00	50,080	50,080	0	10,911
				Totals	**96,710**	**21,419**	**31,965**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: City of Sterling
Rice County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$66,625	$68,266
Delinquent Tax	$2,788	$1,493
Motor Vehicle Tax	$8,866	$9,196
Recreational Vehicle Tax	$145	$151
16/20M Vehicle Tax	$27	$22
	$0	$0
TOTAL TAXES	$78,451	$79,128
Difference in Total Taxes:	$677	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$17,327,997	$17,758,883
Did Assessed Valuation Decrease?	No	
Levy Rate	3.844	3.844
Difference in Levy Rate:	0.000	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please seek assistance from the State

City of Sterling 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	361,373	333,793	263,025
Receipts:			
Ad Valorem Tax	264,929	285,534	xxxxxxxxxxxxxxx
Delinquent Tax	9,420	10,317	16,520
Motor Vehicle Tax	42,201	35,779	39,414
Recreational Vehicle Tax	693	584	645
16/20M Vehicle Tax	109	112	92
Commercial Vehicle Tax	5,967	5,203	5,904
Watercraft Tax	0	186	233
Gross Earning (Intangible) Tax	0	0	0
Local Alcoholic Liquor	1,818	2,164	1,627
State Assessed Utilities	8,837	3,213	20,995
Local Sales Tax	270,072	297,796	272,771
Franchise Tax	65,722	98,655	116,847
License and Permits	8,962	12,389	17,576
Dog and Cat Fees	1,680	2,642	2,903
Burn Site/Park Improvements (Sales 2 Cus	51,350	59,953	62,876
Camping	19,020	16,225	20,449
Refuse Collections	90,720	98,655	110,828
Swimming Pool and Concessions	8,878	11,057	10,774
Sterling College Police Contract	24,000	24,000	24,000
Court Fines	5,576	10,000	4,477
Guest Tax	9,050	10,662	7,822
Opioid Settlement	4,295	2,089	2,208
Fire Department Grant	-2,372	3,000	3,000
Oil	225	0	143
GO Bond Proceeds, Series 2024	30,735	0	0
Transfers In:			
Electric	95,000	67,928	75,000
Water	0	24,000	32,000
Sewer	0	17,000	0
In Lieu of Tax (IRB)	15,050	9,102	8,471
Interest on Idle Funds	19,019	25,343	10,181
Neighborhood Revitalization Rebate	-21,827	-21,546	-21,480
Miscellaneous	3,454	11,000	38,322
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,032,584**	**1,123,042**	**884,598**
Resources Available:	**1,393,956**	**1,456,835**	**1,147,624**
Expenditures:			
Administration	350,589	355,854	413,735
Police	578,541	622,995	595,501
Fire	32,165	32,500	35,800
Health and Sanitation	7,806	2,750	8,500
Parks	12,011	29,500	23,000
Pool	79,052	150,211	118,211
Cash Reserve (2026 column)			250,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,060,163**	**1,193,810**	**1,444,747**
Unencumbered Cash Balance Dec 31	333,793	263,025	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,501,630	1,533,323	1,444,747
		Non-Appropriated Balance	9,135
		Total Expenditure/Non-Appr Balance	1,453,882
		Tax Required	306,258
	Delinquent Comp Rate:	1.4%	4,134
		Amount of 2025 Ad Valorem Tax	**310,392**

CPA Summary

City of Sterling 2026

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration			
Salaries	91,524	129,394	133,209
Commodities	8,882	4,000	4,000
Contractuals	219,063	172,460	200,395
Capital Outlay	1,120	5,000	0
Main Street Donation	25,000	40,000	25,000
Fireworks Donation	5,000	5,000	15,000
Principal and Interest Payments	0	0	36,131
Total	**350,589**	**355,854**	**413,735**
Police			
Salaries	492,072	477,115	500,971
Commodities	22,215	24,700	23,200
Contractuals	64,254	63,330	66,330
Capital Outlay	0	57,850	5,000
Total	**578,541**	**622,995**	**595,501**
Fire			
Salaries	9,498	7,800	9,600
Commodities	7,126	3,450	3,450
Contractual	15,541	10,750	17,750
Capital Outlay/CIP Transfer	0	10,500	5,000
Total	**32,165**	**32,500**	**35,800**
Health and Sanitation			
Commodities	7,806	2,750	8,500
Contractual	0	0	0
Total	**7,806**	**2,750**	**8,500**
Parks			
Commodities	11,061	26,000	22,000
Contractual	950	1,000	1,000
Capital Outlay	0	2,500	0
Total	**12,011**	**29,500**	**23,000**
Swimming Pool			
Salaries	41,506	38,211	38,211
Commodities	34,754	24,000	42,000
Contractual	933	56,000	26,000
Capital Outlay	1,860	32,000	12,000
Total	**79,052**	**150,211**	**118,211**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page Total	**1,060,163**	**1,193,810**	**1,194,747**

City of Sterling 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.4%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,446	1,871	2,835
Receipts:			
Ad Valorem Tax	65,645	66,625	xxxxxxxxxxxxxxxx
Delinquent Tax	2,308	2,788	1,493
Motor Vehicle Tax	10,462	8,866	9,196
Recreational Vehicle Tax	172	145	151
16/20M Vehicle Tax	26	27	22
Commercial Vehicle Tax	1,461	1,423	1,378
Watercraft Tax	0	46	54
Oil	56	0	35
State Assessed Utilities	2,190	1,773	4,109
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-5,408	-5,339	-4,724
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	76,910	76,354	11,714
Resources Available:	79,356	78,225	14,549
Expenditures:			
Contractual	77,485	75,390	79,980
Cash Carryover	0	0	1,927
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	77,485	75,390	81,907
Unencumbered Cash Balance Dec 31	1,871	2,835	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	77,485	76,708	81,907
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	81,907
		Tax Required	67,357
	Delinquent Comp Rate:	1.4%	909
		Amount of 2025 Ad Valorem Tax	68,266

CPA Summary

City of Sterling 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Consolidated Street**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	883,334	1,003,247	996,112
Receipts:			
Ad Valorem Tax	177,446	190,356	xxxxxxxxxxxxxxxx
Delinquent Tax	6,673	7,304	11,174
Motor Vehicle Tax	28,763	23,966	26,275
Recreational Vehicle Tax	471	392	430
16/20M Vehicle Tax	88	74	62
Commercial Vehicle Tax	4,306	3,484	3,936
Watercraft Tax	0	124	155
City Sales Tax	385,107	362,814	419,854
Oil	152	0	120
State Assessed Utilities	5,919	3,699	6,103
Connecting Link	14,580	0	0
Spec City/County Highway	61,851	63,846	59,990
Eco Devo Proceeds	0	453,000	453,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(14,624)	-14,432	-13,500
Miscellaneous	5,600	10,000	5,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**676,331**	**1,104,627**	**972,598**
Resources Available:	**1,559,666**	**2,107,874**	**1,968,710**
Expenditures:			
Personal Services	152,273	158,062	200,882
Commodities	73,035	97,850	97,850
Contractual	294,261	774,000	747,295
Capital Outlay	0	45,000	15,000
Bond and Interest Payments	36,850	36,850	62,558
Projects	0	0	0
Cash Reserve (2026 column)			1,037,609
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**556,419**	**1,111,762**	**2,161,194**
Unencumbered Cash Balance Dec 31	1,003,247	996,112	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,733,444	1,960,203	2,161,194
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,161,194
		Tax Required	192,484
	Delinquent Comp Rate:	1.4%	2,599
		Amount of 2025 Ad Valorem Tax	195,083

Adopted Budget

Cemetery	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,475	14,914	15,340
Receipts:			
Ad Valorem Tax	72,946	80,469	xxxxxxxxxxxxxxxx
Delinquent Tax	2,337	2,268	4,810
Motor Vehicle Tax	10,462	9,851	11,107
Recreational Vehicle Tax	172	161	182
16/20M Vehicle Tax	26	30	26
Commercial Vehicle Tax	1,462	1,432	1,664
Watercraft Tax	0	51	66
Oil	59	0	38
Interest on Idle Funds	2,433	879	5,250
Neighborhood Revitalization Rebate	-5,997	-5,932	-6,935
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**83,898**	**89,209**	**16,208**
Resources Available:	**86,373**	**104,123**	**31,548**
Expenditures:			
Payment to Sterling Cemetery	71,459	88,783	116,423
Cash Reserve (2026 column)			14,005
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**71,459**	**88,783**	**130,428**
Unencumbered Cash Balance Dec 31	14,914	15,340	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	85,410	94,412	130,428
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	130,428
		Tax Required	98,879
	Delinquent Comp Rate:	1.4%	1,335
		Amount of 2025 Ad Valorem Tax	100,214

CPA Summary

City of Sterling 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance & Fire Equip.**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	173,843	94,909	156,244
Receipts:			
Ad Valorem Tax	36,467	81,334	xxxxxxxxxxxxxxxx
Delinquent Tax	965	1,023	2,475
Motor Vehicle Tax	4,185	4,926	11,227
Recreational Vehicle Tax	69	81	184
16/20M Vehicle Tax	473	15	26
Commercial Vehicle Tax	585	716	1,682
Watercraft Tax	0	26	66
Oil	26	0	22
State Assessed Utilities	754	540	1,113
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,987	-2,966	-5,768
Miscellaneous	0	5,500	5,500
Does miscellaneous exceed 10% of Total F			
Total Receipts	**40,537**	**91,195**	**16,527**
Resources Available:	**214,380**	**186,104**	**172,771**
Expenditures:			
Contractual	0	0	60,000
Capital Outlay	119,471	29,860	71,860
Cash Reserve (2026 column)			123,144
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**119,471**	**29,860**	**255,004**
Unencumbered Cash Balance Dec 31	94,909	156,244	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	169,257	138,757	255,004
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	255,004
		Tax Required	82,233
	Delinquent Comp Rate:	1.4%	1,110
		Amount of 2025 Ad Valorem Tax	83,343

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.4%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Sterling 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	59,990
Receipts:			
State of Kansas Gas Tax		59,990	59,990
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**59,990**	**59,990**
Resources Available:	**0**	**59,990**	**119,980**
Expenditures:			
Street Repair and Maint			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	59,990	119,980
2024/2025/2026 Budget Authority Amoun	0	0	0

Adopted Budget **Medical Services**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	73,632	68,265	68,265
Receipts:			
Rent on Medical Center	31,896	31,896	33,491
Reimbursements	36,562	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**68,458**	**31,896**	**33,491**
Resources Available:	**142,090**	**100,161**	**101,756**
Expenditures:			
Building Maintenance	73,825	31,896	33,491
Cash Reserve (2026 column)			35,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**73,825**	**31,896**	**68,491**
Unencumbered Cash Balance Dec 31	68,265	68,265	33,265
2024/2025/2026 Budget Authority Amoun	143,064	31,896	68,491

CPA Summary

City of Sterling 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,247	12,065	13,803
Receipts:			
Local Alcohol Liquor Tax	1,818	1,738	1,627
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,818**	**1,738**	**1,627**
Resources Available:	**12,065**	**13,803**	**15,430**
Expenditures:			
New Equipment	0	0	10,000
Cash Reserve (2026 column)			5,429
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**15,429**
Unencumbered Cash Balance Dec 31	12,065	13,803	1
2024/2025/2026 Budget Authority Amoun	12,205	13,986	15,429

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	86,979	402,875	154,373
Receipts:			
Sales to Customers	422,196	464,282	596,532
Connection Fees	2,550	2,300	1,683
Tank Water Sales	1,340	500	302
Water Tower Rent		0	
Connection Fees		300	
payment from Verizon-Lease	327,045	0	19,908
Interest on Idle Funds			
Miscellaneous	1,272	5,000	884
Does miscellaneous exceed 10% of Total R			
Total Receipts	**754,403**	**472,382**	**619,309**
Resources Available:	**841,382**	**875,257**	**773,682**
Expenditures:			
PRODUCTION			
Commodities	6,818	7,000	7,000
Contractuals	2,810	5,800	10,800
DISTRIBUTION			
Salaries	121,058	125,555	161,393
Commodities	149,153	75,000	73,000
Contractuals	8,609	11,600	16,600
ADMINISTRATION			
Salaries	94,873	109,772	102,885
Commodities	4,529	3,500	3,500
Contractuals	12,178	12,713	12,779
Revolving Loan Principal & Interest	24,554	23,944	121,739
Transfer to General Fund	0	24,000	32,000
Clean Drinking Water Fee	2,116	2,000	2,000
Transfer to Capital Improvements	0	310,000	60,000
Cash Reserve (column)			161,986
Miscellaneous	11,808	10,000	8,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**438,507**	**720,884**	**773,682**
Unencumbered Cash Balance Dec 31	402,875	154,373	0
2024/2025/2026 Budget Authority Amoun	535,328	909,773	773,682

CPA Summary

City of Sterling 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	172,470	154,898	155,233
Receipts:			
Sales to Customers	402,944	435,935	502,269
Interest on Idle Funds			
Miscellaneous	9,857	20,000	17,478
Does miscellaneous exceed 10% of Total R			
Total Receipts	**412,801**	**455,935**	**519,747**
Resources Available:	**585,271**	**610,833**	**674,980**
Expenditures:			
COLLECTION			
Commodities	17,406	8,300	8,300
Contractuals	30,075	16,500	16,500
TREATMENT			
Salaries	134,393	149,165	155,036
Commodities	20,444	22,500	12,000
Contractuals	9,050	16,775	16,775
ADMINISTRATION			
Salaries	94,889	100,211	100,005
Commodities	2,008	3,400	3,400
Contractuals	10,392	9,813	9,813
Capital Outlay	0	0	0
Principal and Interest Payments	87,170	86,936	172,344
Transfer to General Fund	0	17,000	0
Sewer Lagoon Project	0	0	
Cash Reserve (2026 column)			155,233
Miscellaneous	24,548	25,000	25,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**430,373**	**455,600**	**674,406**
Unencumbered Cash Balance Dec 31	154,898	155,233	574
2024/2025/2026 Budget Authority Amount	646,882	503,588	674,406

Adopted Budget Electric	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,317,408	1,499,146	1,510,252
Receipts:			
Sales to Customers	2,531,546	2,943,958	2,579,822
Connect Fees	3,265	3,845	3,324
New Service	1,546	670	1,536
Capacity Purchase Reserve	13,469	73,062	0
TCR	13,206	33,435	0
Pole Attachment	0	7,918	7,500
GRR	0	0	282,777
Interest on Idle Funds			
Miscellaneous	122,834	105,545	109,809
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,685,864**	**3,168,433**	**2,984,768**
Resources Available:	**4,003,273**	**4,667,579**	**4,495,020**
Expenditures:			
PRODUCTION			
Salaries	282,122	260,382	307,749
Commodities	56,030	71,650	60,650
Contractuals	1,193,475	1,571,000	1,190,344
Capital Outlay	0	0	0
DISTRIBUTION			
Salaries	305,025	285,283	336,235
Commodities	104,646	200,750	175,750
Contractuals	65,488	46,200	44,700
Capital Outlay	0	0	0
ADMINISTRATION			
Salaries	113,149	102,154	141,531
Commodities	11,898	6,000	6,000
Contractuals	197,635	112,704	164,687
Capital Outlay	(39,541)	0	0
KMW Project	0	0	0
Bond and Interest Payments	35,054	38,256	108,432
Transfer for Bucket Truck	0	231,230	0
Transfer to General Fund		67,928	
Other Transfers	95,000	67,928	75,000
Cash Reserve (2026 column)			1,510,252
Miscellaneous	84,146	95,862	67,420
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,504,127**	**3,157,327**	**4,188,750**
Unencumbered Cash Balance Dec 31	1,499,146	1,510,252	306,270
2024/2025/2026 Budget Authority Amount	4,482,482	4,069,110	4,188,750

City of Sterling 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Cemetery**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	155,115	162,562	160,699
Receipts:			
Township Distribution	75,460	4,000	8,000
Lot Sales	2,094	2,058	1,659
Deeds	273	201	192
Stone Setting	125	271	441
Grave Opening/Closing	13,950	8,358	11,257
Transfer from Levy	0	88,783	116,357
Cemetery Misc Revenue	0	2,705	0
Interest on Investments	2,881	1,891	1,661
Interest - Maximizer	1,964	1,341	981
Perpetual Care Lot Sales	10,177	0	
Mincer Interest on Investments	13	0	
Manz Interest on Investments	9	0	
Mead Interest on Investments	3	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**106,948**	**109,608**	**140,548**
Resources Available:	**262,063**	**272,170**	**301,247**
Expenditures:			
Personal Services	82,593	89,771	120,485
Commodities	6,840	6,700	6,700
Contractual	10,067	5,000	5,000
Capital Outlay	0	10,000	5,000
Cash Reserve (2026 column)			160,699
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**99,500**	**111,471**	**297,884**
Unencumbered Cash Balance Dec 31	162,562	160,699	3,363
2024/2025/2026 Budget Authority Amount	0	111,471	297,884

See Tab A

CPA Summary

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Sterling
will meet on September 2, 2025 at 7:00 PM at Sterling City Hall, 114 N. Broadway Ave., Sterling KS 67579 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at Sterling City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,060,163	18.149	1,193,810	16.478	1,444,747	310,392	17.478
Debt Service							
Library	77,485	4.497	75,390	3.844	81,907	68,266	3.844
Consolidated Street	556,419	12.156	1,111,762	10.985	2,161,194	195,083	10.985
Cemetery	71,459	4.997	88,783	4.643	130,428	100,214	5.643
Ambulance & Fire Equip.	119,471	2.498	29,860	4.693	255,004	83,343	4.693
Special Highway							
Medical Services	73,825		31,896		68,491		
Special Parks					15,429		
Water	438,507		720,884		773,682		
Sewer	430,373		455,600		674,406		
Electric	2,504,127		3,157,327		4,188,750		
Community Cemetery	99,500		111,471		297,884		
Totals	5,431,329	42.297	6,976,783	40.643	10,091,922	757,299	42.643
						*Revenue Neutral Rate***	*39.660*
Less: Transfers	95,000		108,928		107,000		
Net Expenditure	5,336,329		6,867,855		9,984,922		
Total Tax Levied	671,047		704,318		xxxxxxxxxxxxxxxxx		
Assessed Valuation	15,865,157		17,327,997		17,758,883		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	1,360,000	1,285,000	1,695,000
Revenue Bonds	0	0	0
Other	497,584	432,271	432,271
Lease Purchase Principal	101,484	50,269	96,710
Total	1,959,068	1,767,540	2,223,981

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Jessi Dobson
City Official Title: City Clerk

City of Sterling 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	310,392	17.478	21,480
Debt Service			0
Library	68,266	3.844	4,724
Consolidated Street	195,083	10.985	13,500
Cemetery	100,214	5.643	6,935
Ambulance & Fire Equip	83,343	4.693	5,768
			0
TOTAL	757,297	42.643	52,407

2025 July 1 Valuation: 17,758,883

Valuation Factor: 17,758.883

Neighborhood Revitalization Subj to Rebate: 1,228,952

Neighborhood Revitalization factor: 1228.952

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

RESOLUTION NO. 897

A RESOLUTION OF THE CITY OF STERLING, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Sterling was calculated as 39.660 mills by the Rice County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Sterling will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 2, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Sterling, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF STERLING:

The City of Sterling shall levy a property tax rate of 42.643 exceeding the Revenue Neutral Rate of 39.660 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 2nd day of September 2025 and SIGNED by the Mayor.

CITY OF STERLING Seal KANSAS

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the Rice County To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 2, 2025
Resolution No. ____897_____

Governing Body Member	Yes	No	No Vote
Clint Bundy, Commissioner	X		
Todd Rowland, Commissioner	X		
Brian Inwood, Mayor	X		
Richard Jones, Jr., Commissioner	X		
Bob Boltz, Commissioner	X		
TOTAL	**5**	**0**	**0**

Certified:

Jessi Dobson, City Clerk
City of Sterling, Kansas

CITY OF STERLING
Seal
KANSAS

NOTICE OF HEARING
TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Sterling

will meet on September 2, 2025 at 7:00 PM at Sterling City Hall, 114 N. Broadway Ave., Sterling, KS 67579 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate

Detailed budget information is available at Sterling City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,060,163	18.149	1,193,810	16.478	1,444,747	310,392	17.478
Debt Service							
Library	77,485	4.497	75,390	3.844	81,907	68,266	3.844
Consolidated Street	556,419	12.156	1,111,762	10.985	2,161,194	195,083	10.985
Cemetery	71,459	4.997	88,783	4.643	130,428	100,214	5.643
Ambulance & Fire Equip.	119,471	2.498	29,860	4.693	255,004	83,343	4.693
Special Highway							
Medical Services	73,825		31,896		68,491		
Special Parks					15,429		
Water	438,507		720,884		773,682		
Sewer	430,373		455,600		674,406		
Electric	2,504,127		3,157,327		4,188,750		
Community Cemetery	99,500		111,471		297,884		
Totals	5,431,329	42.297	6,976,783	40.643	10,091,922	757,299	42.643
						*Revenue Neutral Rate***	*39.660*
Less: Transfers	95,000		108,928		107,000		
Net Expenditure	5,336,329		6,867,855		9,984,922		
Total Tax Levied	671,047		704,318		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	15,865,157		17,327,997		17,758,883		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	1,360,000	1,285,000	1,695,000
Revenue Bonds	0	0	0
Other	497,584	432,271	432,271
Lease Purchase Principal	101,484	50,269	96,710
Total	1,959,068	1,767,540	2,223,981

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Jessi Dobson

City Official Title: City Clerk

(Published in the Sterling Kansas Bulletin, Sterling, Rice County, Kansas, on August 21, 2025).

Jessi Dobson

To: Raechel Manley
Cc: Ian Hutcheson; Jessi Dobson
Subject: City of Sterling | 2026 Budget
Attachments: 2026_State_budget_workbook.xlsx; 2026 Adopted Budget Certificate signed & approved 9.2.2025.pdf; RESOLUTION No. 897 Levy Property Tax Rate to Exceen RNR 9.2.2025.pdf; RNR Roll Call Vote, Resolution No. 897 9.2.2025.pdf; City of Sterling - Budget RNR 082125.pdf

Hello Raechel,
Please see the 2026 Budget with additional documents attached that were approved by the City Commission on Tuesday, 9.2.2025.
Let me know if you have any questions or need additional documentation from us. I will bring up the originals in a packet to the County Clerk's office also.

Thank you,

Jessi Dobson, City Clerk
PO Box 287 | 114 N. Broadway
Phone: 620-278-3423
Fax: 620-278-2866
Web: www.sterling-kansas.com

City of STERLING KANSAS
Where the Quality of Life Shines!

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF the City of Sterling, HEREBY NOTIFIES THE Rice COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 45.643. The date of our hearing is September 2 at 7:00 PM and will be held at 114 N. Broadway Avenue in Sterling, Kansas.

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 7th, 2025.

CITY OF STERLING (Seal) Seal KANSAS

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

NOTICE OF HEARING
TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Sterling

will meet on September 2, 2025 at 7:00 PM at Sterling City Hall, 114 N. Broadway Ave., Sterling, KS 67579 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate

Detailed budget information is available at Sterling City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,060,163	18.149	1,193,810	16.478	1,444,747	310,392	17.478
Debt Service							
Library	77,485	4.497	75,390	3.844	81,907	68,266	3.844
Consolidated Street	556,419	12.156	1,111,762	10.985	2,161,194	195,083	10.985
Cemetery	71,459	4.997	88,783	4.643	130,428	100,214	5.643
Ambulance & Fire Equip.	119,471	2.498	29,860	4.693	255,004	83,343	4.693
Special Highway							
Medical Services	73,825		31,896		68,491		
Special Parks					15,429		
Water	438,507		720,884		773,682		
Sewer	430,373		455,600		674,406		
Electric	2,504,127		3,157,327		4,188,750		
Community Cemetery	99,500		111,471		297,884		
Totals	5,431,329	42.297	6,976,783	40.643	10,091,922	757,299	42.643
						*Revenue Neutral Rate***	*39.660*
Less: Transfers	95,000		108,928		107,000		
Net Expenditure	5,336,329		6,867,855		9,984,922		
Total Tax Levied	671,047		704,318		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	15,865,157		17,327,997		17,758,883		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	1,360,000	1,285,000	1,695,000
Revenue Bonds	0	0	0
Other	497,584	432,271	432,271
Lease Purchase Principal	101,484	50,269	96,710
Total	1,959,068	1,767,540	2,223,981

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Jessi Dobson
City Official Title: City Clerk

(Published in the Sterling Kansas Bulletin, Sterling, Rice County, Kansas, on August 21, 2025)